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**From:**

**Sent:** Tuesday, July 08, 2008 1:21:33 PM

**To:**

**Cc:**

**Subject:** RE: 3713 issue

If no notice has been filed, then your letter could be made more forceful. We do agree that a pro-rata payment plan would be unacceptable. If the United States is not paid first, the fiduciary should be made well aware that he could be held personally liable for any amount paid to before our federal claim is satisfied under 31 USC section 3713(b).

If we know that no notice of the lien was filed, then we suggest the following instead of the second sentence in the second paragraph beginning with "Nonetheless, there is ....

"It is our understanding that no notice of the State tax lien has been filed and we are aware of no other facts that would give the tax lien priority over our federal tax lien. Accordingly, the Internal Revenue Service must be paid first on its claim. "

I would also add "any additional" before "information" in the first sentence of the third paragraph.